

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Andhra Pradesh Value Added Tax Act, 2005 – M/s Vajra Seaport Private Ltd.
– Refund of tax under Andhra Pradesh Value Added Tax Act, 2005 -
Notification – Issued.

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Revenue (CT.II) Department

G.O.Ms.No. 1061

Dated: 28th August, 2008

Read:

File C.No.1434/PI(1)/2008, of Infrastructure & Investment (Ports)
Department.

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O R D E R: -

The appended Notification shall be published in the next issue of
Andhra Pradesh Gazette Part-I Extraordinary.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra
Pradesh, Hyderabad is requested to supply 50 copies of the notification to
this Department and 100 copies to the Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

G.SUDHIR
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner of Commercial Taxes, A.P., Hyderabad.
The Commissioner of Printing, Andhra Pradesh, Hyderabad for publication
of the Notification (2 copies).

Copy to: -

The Secretary, Sales Tax Appellate Tribunal, Hyderabad.
The State Representative before the Sales Tax Appellate Tribunal,
Hyderabad.
The Director General, General Administration (V & E) Dept. BRKR.
Buildings, Hyderabad.
The Infrastructure & Investment (Ports) Department.
The Accountant General, A.P., Hyderabad.
The Spl.Secretary to C.M.
The P.S. to M (CT).
SF/SCs.

//Forwarded :: by order//

SECTION OFFICER

[P.T.O. for Notifications]

NOTIFICATION-I

In exercise of the powers conferred by sub-section (1) of Section 15 of the Andhra Pradesh Value Added Tax Act, 2005, the Governor of Andhra Pradesh, having found it necessary to do so in the public interest, hereby directs that the tax (VAT) paid;

- (a) By M/s Vajra Seaport Pvt. Ltd., to their sellers on the purchase of all inputs for construction of Machilipatnam Port Project; and
- (b) By the contractors and the sub-contractors, if any, engaged by or for Machilipatnam Port Project, on their purchases of all inputs used for construction of above ports / Project, under the provisions of the said Act; shall be refunded to the respective purchasers, subject to the following conditions:

CONDITIONS

- (1) The goods purchased by M/s Vajra Seaport Pvt. Ltd., or its contractors or sub-contractors must be for use or consumption in the execution of the project work of Machilipatnam Port Project;
- (2) M/s Vajra Seaport Pvt. Ltd., shall furnish a separate declaration duly signed by the competent authority to the effect that the goods purchased by it are for use or consumption in the execution of project work of Machilipatnam Port Project, for each tax invoice, in respect of which refund of tax paid is claimed.
- (3) Where the said contractors or sub-contractors make claim for refund of the said tax paid, in addition to the tax invoices or invoices received by them from their sellers, they shall furnish the said declaration in respect of each such invoice, duly signed by the authorised person on behalf of M/s Vajra Seaport Pvt. Ltd.

This Notification shall be deemed to have come into force with effect from the month of September, 2008, and shall be in force till completion of the said project. The refund of taxes paid by M/s Vajra Seaport Pvt. Ltd., or its contractors or sub-contractors shall be made within (30) days from the date of the submission of the claims.

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NOTIFICATION – II

In exercise of the powers conferred by sub-section (1) of Section 15 of the Andhra Pradesh Value Added Tax Act, 2005, the Governor of Andhra Pradesh, having found it necessary to do so in the public interest, hereby directs that the tax paid under sub-section (7) of Section 4 of the said Act, by M/s Vajra Seaport Pvt. Ltd. Contractors or sub-contractors engaged by them, for execution of works contract relating to the project work of Machilipatnam Port, shall be refunded subject to following conditions:-

- (1) M/s Vajra Seaport Pvt. Ltd., shall furnish a declaration that the works executed were for the Machilipatnam Port Project, and
- (2) Proof of VAT deducted at source, in accordance with sub-section 4 of Section 22 of the Act.
- (3) This order shall be subject to the condition that the said contractors and sub-contractors if any shall opt for payment of tax by way of composition under clauses (c);(d) & (e) of sub section (7) of section 4 of the said Act.

This Notification shall be deemed to have come into force with effect from the month of September, 2008, and shall be in force till completion of the said project. The refund of taxes paid by M/s Vajra Seaport Pvt. Ltd., or its contractors or sub-contractors shall be made within (30) days from the date of the submission of the claims.

G.SUDHIR
PRINCIPAL SECRETARY TO GOVERNMENT

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SECTION OFFICER